## **CERTIFICATE OF SERVICE**

I hereby certify, under penalty perjury, that on January 31, 2008 I served a copy of the PLAINTIFFS' REPLY TO COUNTERCLAIMS OF DEFENDANTS, by first class mail in a post paid wrapper addressed to each of the following:

Neil Andrew Miller, Esq. Miller, Rosado & Algios, LLP 200 Old Country Road, Suite 590 Mineola, NY 11501

/s/ Ronald D. Degen

RONALD D. DEGEN